

# I Introduction

This volume contains the following information:

## **Chapter II - Accounting for Interfund Transfers**

This chapter contains a discussion of transfers between State funds and/or appropriations.

## **Chapter III - Accounting for Bonds**

This chapter provides procedures for recording the accounting events in CALSTARS for agencies responsible for accounting for bond funds.

## **Chapter IV - Accounting for Interfund Loans**

This chapter describes the accounting for loans between State funds when using CALSTARS.

## **Chapter V - Accounting for Loan Principal Disbursements and Receipts**

This chapter provides a uniform procedure for loan disbursements and receipts.

## **Chapter VI - Accounting for Securities/Investments**

This chapter provides a uniform procedure for recording the accounting events associated with the purchase and sale of securities and investments.

## **Chapter VII – SCO/CALSTARS Reconciliation**

This chapter describes the recommended procedures for reconciling CALSTARS and SCO account balances.

## **Chapter VIII - Report Reconciliation (*To be issued at a later date.*)**

This chapter discusses the reconciliation of reports that will identify any errors resulting from system processing.

## **Chapter IX - Project Accounting**

This chapter discusses the various aspects of CALSTARS that affect accounting for Projects in CALSTARS.

## **Chapter X – Federal Trust Fund Accounting in CALSTARS**

This chapter discusses the various aspects of Federal Trust Fund accounting in CALSTARS.